



COMPTROLLER GENERAL OF THE UNITED STATES  
WASHINGTON 25

B-114365

January 31, 1961

Heads of Departments and Agencies

Attention: Payroll and Accounting Offices

As announced in the November 30, 1960, letter of the Bureau of Retirement and Insurance, Civil Service Commission, effective with the first payroll paid in April 1961, all agencies will have checks drawn to the Civil Service Commission for the payroll withholdings and agency contributions of retirement, life insurance, and health benefits for deposit by the Commission to the respective trust funds relating to these programs.

This letter is issued to instruct all agency payroll and accounting offices as to the revised procedures for scheduling payrolls for payment so that checks will be issued to the Civil Service Commission for retirement, life insurance, and health benefits withholdings and the related agency contributions. The necessary formal revisions to the General Accounting Office Policy and Procedures Manual for Guidance of Federal Agencies will be issued in the near future.

Generally, the new accounting and reporting procedures relating to retirement and life insurance withholdings and contributions will follow those that were prescribed for the withholdings and contributions under the health benefits program. (See 6 GAO 5080.) Standard Form 2812 has been revised to provide for the showing of the amounts of agency withholdings and contributions applicable to life insurance and civil service retirement programs in addition to those for health benefits. Under this revision the total of all withholdings and contributions relating to the respective programs for any one payroll or payroll block can be summarized for the purpose of reporting and making payment to the Civil Service Commission.

The revised formats to be used effective with the first payrolls paid in April 1961 for the preparation of voucher-schedules, SF 1166, where used, will be as follows:

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Name and Address Column	Amount Column
Net Payments to Employees	\$2,079.89
U. S. Civil Service Commission	384.40
**Health Benefits \$ 47.40	
**Retirement 311.50	
**Life Insurance 25.50	
Other payroll deductions	587.31
Savings Bonds 05X6050	37.51
State Taxes 15X6070	38.32
Federal Taxes 15F0101	511.48
Income \$483.74	
**FICA 27.74	
Total	\$3,051.60

\*Represents control total of checks to be issued, for use by disbursing office.

\*\*If the administrative agency desires, these amounts may be detailed to show employees' withholdings and agency contributions separately.

If the administrative agency elects to use SF 1096, "Schedule of Voucher Deductions," in conjunction with the voucher-schedule, SF 1166, the aggregate amount of each applicable type of deduction will be shown on SF 1096 similar to that illustrated above for the SF 1166 detail, and totaled. The net amount of the payroll and the deductions will be shown on the voucher-schedule as follows:

Name and Address Column	Amount Column
Net Payments to Employees	\$2,079.89
U. S. Civil Service Commission	384.40
Other payroll deductions as per attached SF 1096 No. _____	587.31
Total	\$3,051.60

\*Represents control total of checks to be issued, for use by disbursing office.

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Agencies will continue to maintain the required control accounts and records to assure an accurate accounting for payroll withholdings and agency contributions and to permit summary reporting as presently required.

Pending the issue of the formal GAO Manual revisions to Titles 6 and 7, any questions on the revised procedures should be directed to the Accounting and Auditing Policy Staff, U. S. General Accounting Office, Washington 25, D. C.



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